

# New Jersey Tax Calendar

## January 1, 2004 – December 31, 2004

This calendar is for use by both businesses and individuals. Although many forms are listed, it is not all-inclusive. If you are responsible for a return that is not listed in this calendar, please refer to the instructions that accompanied the return or contact the Customer Service Center at 609-292-6400 for the appropriate filing deadline.

### January 12

#### Cigarette Tax

**CWIP-1 and CWIP-2** – Wholesale dealer's monthly informational and purchases report

**CDIS-1 and CDIS-2** – Distributor's monthly informational and sales report

**CR-1 or CNR-1** – Wholesaler's monthly report of non-New Jersey stamped cigarettes sold or used

### January 15

#### Corporation Business Tax

**CBT-100** – Annual return for accounting periods ending September 30

**CAR-100** – Annual report for accounting periods ending September 30

**CBT-150** – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year

**CBA-1** – Notice of Business Activities report by foreign corporations with periods ending September 30

#### Gross Income Tax (Individual)

**NJ-1040-ES** – Installment payment of estimated tax for fourth quarter of previous tax year

#### Homestead Rebate

**HR-1040** – Extended filing deadline for tax year 2002  
Homestead Rebate Applications for eligible homeowners and tenants not required to file a New Jersey income tax return for 2002

#### Outdoor Advertising Fee

**OA-100** – Quarterly return

### January 20

#### Casino Hotel Room Fee

**CAS-RM-100** – Quarterly return

#### Cigarette Tax

**CR-1 or CNR-1** – Monthly report of cigarettes sold or used by distributors and/or manufacturers

**MSS-1** – Manufacturer's monthly report of special shipments of taxable cigarettes into New Jersey

#### Hotel/Motel Occupancy Fee

**HM-100** – State occupancy fee and municipal occupancy tax monthly return

#### Motor Fuels Tax

**GA-1-D** – Distributor's monthly report of gallons of fuel sold or used

**GA-1-J** – Jobber's monthly report of gallons of fuel sold or used

**GA-1X** – Importer's monthly report of gallons of fuel imported

**MFT-10** – Monthly report by seller-user of special fuels for sale and/or use

**MFT-14** – Monthly export report

**MFT-60** – Monthly storage facility operator report

#### Sales and Use Tax

**ST-20** – New Jersey/New York combined quarterly return

**ST-50** – Quarterly return

**ST-250** – Combined Atlantic City luxury tax and State sales tax monthly return

**ST-350** – Cape May County tourism sales tax and tourism assessment monthly return

**ST-450** – Salem County sales and use tax quarterly return

**UZ-50** – Combined State sales and use tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District sales tax monthly return

#### Spill Compensation and Control Tax

**SCC-5** – Monthly return

**SCC-6** – Public storage terminal information return

## **Tobacco Products Wholesale Sales and Use Tax**

**TP-20** – Monthly return for tobacco products

### **January 26**

## **Petroleum Products Gross Receipts Tax**

**PPT-40** – Quarterly return

### **January 30**

## **Gross Income Tax (Employer)**

**NJ-927** or **NJ-927-W** – Employer's quarterly report

**NJ-927-H** – Domestic employer's annual report

## **Motor Fuels Tax**

**GCC-1** – Fuel carrier's monthly report

### **February 2**

## **Domestic Security Fee**

**DSF-100** – Quarterly return

### **February 10**

## **Cigarette Tax**

**CWIP-1** and **CWIP-2** – Wholesale dealer's monthly informational and purchases report

**CDIS-1** and **CDIS-2** – Distributor's monthly informational and sales report

**CR-1** or **CNR-1** – Wholesaler's monthly report of non-New Jersey stamped cigarettes sold or used

### **February 17**

## **Corporation Business Tax**

**CBT-100** – Annual return for accounting periods ending October 31

**CAR-100** – Annual report for accounting periods ending October 31

**CBT-150** – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year

**CBA-1** – Notice of Business Activities report by foreign corporations with periods ending October 31

## **Gross Income Tax (Employer)**

**NJ-500** – Employer's monthly remittance

### **February 20**

## **Cigarette Tax**

**CR-1** or **CNR-1** – Monthly report of cigarettes sold or used by distributors and/or manufacturers

**MSS-1** – Manufacturer's monthly report of special shipments of taxable cigarettes into New Jersey

## **Hotel/Motel Occupancy Fee**

**HM-100** – State occupancy fee and municipal occupancy tax monthly return

## **Motor Fuels Tax**

**GA-1-D** – Distributor's monthly report of gallons of fuel sold or used

**GA-1-J** – Jobber's monthly report of gallons of fuel sold or used

**GA-1X** – Importer's monthly report of gallons of fuel imported

**MFT-10** – Monthly report by seller-user of special fuels for sale and/or use

**MFT-14** – Monthly export report

**MFT-60** – Monthly storage facility operator report

## **Sales and Use Tax**

**ST-21** – New Jersey/New York combined monthly remittance

**ST-51** – Monthly remittance

**ST-250** – Combined Atlantic City luxury tax and State sales tax monthly return

**ST-350** – Cape May County tourism sales tax and tourism assessment monthly return

**ST-451** – Salem County sales and use tax monthly remittance

**UZ-50** – Combined State sales and use tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District sales tax monthly return

## **Spill Compensation and Control Tax**

**SCC-5** – Monthly return

**SCC-6** – Public storage terminal information return

## **Tobacco Products Wholesale Sales and Use Tax**

**TP-20** – Monthly return for tobacco products

### **February 25**

## **Petroleum Products Gross Receipts Tax**

**PPT-41** – Monthly remittance

## March 1

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### Gross Income Tax (Employer)

**NJ-W-3** – Employer’s annual reconciliation

### Motor Fuels Tax

**GCC-1** – Fuel carrier’s monthly report

## March 10

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### Cigarette Tax

**CWIP-1 and CWIP-2** – Wholesale dealer’s monthly informational and purchases report

**CDIS-1 and CDIS-2** – Distributor’s monthly informational and sales report

**CR-1 or CNR-1** – Wholesaler’s monthly report of non-New Jersey stamped cigarettes sold or used

## March 15

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### Corporation Business Tax

**CBT-100** – Annual return for accounting periods ending November 30

**CAR-100** – Annual report for accounting periods ending November 30

**CBT-150** – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year

**CBA-1** – Notice of Business Activities report by foreign corporations with periods ending November 30

### Gross Income Tax (Employer)

**NJ-500** – Employer’s monthly remittance

### Litter Control Fee

**LF-5** – Annual return

## March 22

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### Cigarette Tax

**CR-1 or CNR-1** – Monthly report of cigarettes sold or used by distributors and/or manufacturers

**MSS-1** – Manufacturer’s monthly report of special shipments of taxable cigarettes into New Jersey

### Hotel/Motel Occupancy Fee

**HM-100** – State occupancy fee and municipal occupancy tax monthly return

### Motor Fuels Tax

**GA-1-D** – Distributor’s monthly report of gallons of fuel sold or used

**GA-1-J** – Jobber’s monthly report of gallons of fuel sold or used

**GA-1X** – Importer’s monthly report of gallons of fuel imported

**MFT-10** – Monthly report by seller-user of special fuels for sale and/or use

**MFT-14** – Monthly export report

**MFT-60** – Monthly storage facility operator report

### Sales and Use Tax

**ST-21** – New Jersey/New York combined monthly remittance

**ST-51** – Monthly remittance

**ST-250** – Combined Atlantic City luxury tax and State sales tax monthly return

**ST-350** – Cape May County tourism sales tax and tourism assessment monthly return

**ST-451** – Salem County sales and use tax monthly remittance

**UZ-50** – Combined State sales and use tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District sales tax monthly return

### Spill Compensation and Control Tax

**SCC-5** – Monthly return

**SCC-6** – Public storage terminal information return

### Tobacco Products Wholesale Sales and Use Tax

**TP-20** – Monthly return for tobacco products

## March 25

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### Petroleum Products Gross Receipts Tax

**PPT-41** – Monthly remittance

## March 30

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### Motor Fuels Tax

**GCC-1** – Fuel carrier’s monthly report

## April 12

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### Cigarette Tax

**CWIP-1 and CWIP-2** – Wholesale dealer’s monthly informational and purchases report

**CDIS-1 and CDIS-2** – Distributor’s monthly informational and sales report

**CR-1 or CNR-1** – Wholesaler’s monthly report of non-New Jersey stamped cigarettes sold or used

## April 15

### Corporation Business Tax

**CBT-100** or **CBT-100S** – Annual return for accounting periods ending December 31

**CAR-100** – Annual report for accounting periods ending December 31

**CBT-150** – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year

**CBT-200-T** – Tentative return and application for extension of time to file corporation business tax return for calendar year filers. Extension period is 6 months (5 months for banking and financial business corporations)

**CBA-1** – Notice of Business Activities report by foreign corporations with periods ending December 31

### Gross Income Tax (Individual)

**NJ-1040** or **NJ-1040EZ** – Resident return

**NJ TeleFile** or **NJ WebFile** – Electronically filed resident return

**NJ-1040NR** – Nonresident return

**NJ-1040-ES** – Installment payment of estimated tax for first quarter of current tax year

**NJ-1041** – Fiduciary return for calendar year filers

**NJ-1080-C** – Composite nonresident return

**NJ-630** – Application for extension of time to file resident, nonresident, or fiduciary return. Extension period is 4 months (3 months for fiduciary return)

### Homestead Rebate

**HR-1040** – Application for homestead rebate by eligible homeowners and tenants

### Outdoor Advertising Fee

**OA-100** – Quarterly return

### Partnerships

**NJ-1065** – Partnership return for calendar year filers

**PART-200-T** – Partnership tentative return and application for extension of time to file partnership return for certain calendar year filers (i.e., limited liability companies or limited partnerships that derive income from New Jersey sources and have corporate members or partners that do not consent to taxation). Extension period is 6 months

## April 20

### Casino Hotel Room Fee

**CAS-RM-100** – Quarterly return

### Cigarette Tax

**CR-1 or CNR-1** – Monthly report of cigarettes sold or used by distributors and/or manufacturers

**MSS-1** – Manufacturer’s monthly report of special shipments of taxable cigarettes into New Jersey

### Hotel/Motel Occupancy Fee

**HM-100** – State occupancy fee and municipal occupancy tax monthly return

### Motor Fuels Tax

**GA-1-D** – Distributor’s monthly report of gallons of fuel sold or used

**GA-1-J** – Jobber’s monthly report of gallons of fuel sold or used

**GA-1X** – Importer’s monthly report of gallons of fuel imported

**MFT-10** – Monthly report by seller-user of special fuels for sale and/or use

**MFT-14** – Monthly export report

**MFT-60** – Monthly storage facility operator report

### Sales and Use Tax

**ST-20** – New Jersey/New York combined quarterly return

**ST-50** – Quarterly return

**ST-250** – Combined Atlantic City luxury tax and State sales tax monthly return

**ST-350** – Cape May County tourism sales tax and tourism assessment monthly return

**ST-450** – Salem County sales and use tax quarterly return

**UZ-50** – Combined State sales and use tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District sales tax monthly return

### Spill Compensation and Control Tax

**SCC-5** – Monthly return

**SCC-6** – Public storage terminal information return

### Tobacco Products Wholesale Sales and Use Tax

**TP-20** – Monthly return for tobacco products

## April 26

### **Petroleum Products Gross Receipts Tax**

**PPT-40** – Quarterly return

## April 30

### **Domestic Security Fee**

**DSF-100** – Quarterly return

### **Gross Income Tax (Employer)**

**NJ-927** or **NJ-927-W** – Employer's quarterly report

### **Motor Fuels Tax**

**GCC-1** – Fuel carrier's monthly report

## May 3

### **Sales and Use Tax**

**ST-18B** – Annual use tax return for qualified nonvendor businesses

## May 10

### **Cigarette Tax**

**CWIP-1** and **CWIP-2** – Wholesale dealer's monthly informational and purchases report

**CDIS-1** and **CDIS-2** – Distributor's monthly informational and sales report

**CR-1** or **CNR-1** – Wholesaler's monthly report of non-New Jersey stamped cigarettes sold or used

## May 17

### **Corporation Business Tax**

**CBT-100** – Annual return for accounting periods ending January 31

**CAR-100** – Annual report for accounting periods ending January 31

**CBT-150** – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year

**CBA-1** – Notice of Business Activities report by foreign corporations with periods ending January 31

### **Gross Income Tax (Employer)**

**NJ-500** – Employer's monthly remittance

## May 20

### **Cigarette Tax**

**CR-1** or **CNR-1** – Monthly report of cigarettes sold or used by distributors and/or manufacturers

**MSS-1** – Manufacturer's monthly report of special shipments of taxable cigarettes into New Jersey

### **Hotel/Motel Occupancy Fee**

**HM-100** – State occupancy fee and municipal occupancy tax monthly return

### **Motor Fuels Tax**

**GA-1-D** – Distributor's monthly report of gallons of fuel sold or used

**GA-1-J** – Jobber's monthly report of gallons of fuel sold or used

**GA-1X** – Importer's monthly report of gallons of fuel imported

**MFT-10** – Monthly report by seller-user of special fuels for sale and/or use

**MFT-14** – Monthly export report

**MFT-60** – Monthly storage facility operator report

### **Sales and Use Tax**

**ST-21** – New Jersey/New York combined monthly remittance

**ST-51** – Monthly remittance

**ST-250** – Combined Atlantic City luxury tax and State sales tax monthly return

**ST-350** – Cape May County tourism sales tax and tourism assessment monthly return

**ST-451** – Salem County sales and use tax monthly remittance

**UZ-50** – Combined State sales and use tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District sales tax monthly return

### **Spill Compensation and Control Tax**

**SCC-5** – Monthly return

**SCC-6** – Public storage terminal information return

### **Tobacco Products Wholesale Sales and Use Tax**

**TP-20** – Monthly return for tobacco products

## May 25

### **Petroleum Products Gross Receipts Tax**

**PPT-41** – Monthly remittance

## June 1

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### Motor Fuels Tax

**GCC-1** – Fuel carrier’s monthly report

### Property Tax Reimbursement

**PTR-1 or PTR-2** – Application for senior/disabled resident property tax “freeze” (filing deadline extended to September 8)

## June 10

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### Cigarette Tax

**CWIP-1 and CWIP-2** – Wholesale dealer’s monthly informational and purchases report

**CDIS-1 and CDIS-2** – Distributor’s monthly informational and sales report

**CR-1 or CNR-1** – Wholesaler’s monthly report of non-New Jersey stamped cigarettes sold or used

## June 15

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### Corporation Business Tax

**CBT-100** – Annual return for accounting periods ending February 29

**CAR-100** – Annual report for accounting periods ending February 29

**CBT-150** – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year

**CBA-1** – Notice of Business Activities report by foreign corporations with periods ending February 29

### Gross Income Tax (Employer)

**NJ-500** – Employer’s monthly remittance

### Gross Income Tax (Individual)

**NJ-1040-ES** – Installment payment of estimated tax for second quarter of current tax year

## June 21

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### Cigarette Tax

**CR-1 or CNR-1** – Monthly report of cigarettes sold or used by distributors and/or manufacturers

**MSS-1** – Manufacturer’s monthly report of special shipments of taxable cigarettes into New Jersey

### Hotel/Motel Occupancy Fee

**HM-100** – State occupancy fee and municipal occupancy tax monthly return

### Motor Fuels Tax

**GA-1-D** – Distributor’s monthly report of gallons of fuel sold or used

**GA-1-J** – Jobber’s monthly report of gallons of fuel sold or used

**GA-1X** – Importer’s monthly report of gallons of fuel imported

**MFT-10** – Monthly report by seller-user of special fuels for sale and/or use

**MFT-14** – Monthly export report

**MFT-60** – Monthly storage facility operator report

### Sales and Use Tax

**ST-21** – New Jersey/New York combined monthly remittance

**ST-51** – Monthly remittance

**ST-250** – Combined Atlantic City luxury tax and State sales tax monthly return

**ST-350** – Cape May County tourism sales tax and tourism assessment monthly return

**ST-451** – Salem County sales and use tax monthly remittance

**UZ-50** – Combined State sales and use tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District sales tax monthly return

### Spill Compensation and Control Tax

**SCC-5** – Monthly return

**SCC-6** – Public storage terminal information return

### Tobacco Products Wholesale Sales and Use Tax

**TP-20** – Monthly return for tobacco products

## June 25

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### Petroleum Products Gross Receipts Tax

**PPT-41** – Monthly remittance

## June 30

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### Motor Fuels Tax

**GCC-1** – Fuel carrier’s monthly report

## July 12

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### Cigarette Tax

**CWIP-1 and CWIP-2** – Wholesale dealer’s monthly informational and purchases report



**CDIS-1 and CDIS-2** – Distributor’s monthly informational and sales report

**CR-1 or CNR-1** – Wholesaler’s monthly report of non-New Jersey stamped cigarettes sold or used

## July 15

### Corporation Business Tax

**CBT-100** – Annual return for accounting periods ending March 31

**CAR-100** – Annual report for accounting periods ending March 31

**CBT-150** – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year

**CBA-1** – Notice of Business Activities report by foreign corporations with periods ending March 31

### Gross Income Tax (Individual)

**NJ-1041** – Fiduciary return for calendar year filers who requested a 3-month extension

**NJ-630** – Application for an additional 3-month extension of time to file fiduciary return

### Outdoor Advertising Fee

**OA-100** – Quarterly return

## July 20

### Casino Hotel Room Fee

**CAS-RM-100** – Quarterly return

### Cigarette Tax

**CR-1 or CNR-1** – Monthly report of cigarettes sold or used by distributors and/or manufacturers

**MSS-1** – Manufacturer’s monthly report of special shipments of taxable cigarettes into New Jersey

### Hotel/Motel Occupancy Fee

**HM-100** – State occupancy fee and municipal occupancy tax monthly return

### Motor Fuels Tax

**GA-1-D** – Distributor’s monthly report of gallons of fuel sold or used

**GA-1-J** – Jobber’s monthly report of gallons of fuel sold or used

**GA-1X** – Importer’s monthly report of gallons of fuel imported

**MFT-10** – Monthly report by seller-user of special fuels for sale and/or use

**MFT-14** – Monthly export report

**MFT-60** – Monthly storage facility operator report

### Sales and Use Tax

**ST-20** – New Jersey/New York combined quarterly return

**ST-50** – Quarterly return

**ST-250** – Combined Atlantic City luxury tax and State sales tax monthly return

**ST-350** – Cape May County tourism sales tax and tourism assessment monthly return

**ST-450** – Salem County sales and use tax quarterly return

**UZ-50** – Combined State sales and use tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District sales tax monthly return

### Spill Compensation and Control Tax

**SCC-5** – Monthly return

**SCC-6** – Public storage terminal information return

### Tobacco Products Wholesale Sales and Use Tax

**TP-20** – Monthly return for tobacco products

## July 26

### Petroleum Products Gross Receipts Tax

**PPT-40** – Quarterly return

## July 30

### Gross Income Tax (Employer)

**NJ-927 or NJ-927-W** – Employer’s quarterly report

### Motor Fuels Tax

**GCC-1** – Fuel carrier’s monthly report

## August 2

### Domestic Security Fee

**DSF-100** – Quarterly return

## August 10

### Cigarette Tax

**CWIP-1 and CWIP-2** – Wholesale dealer’s monthly informational and purchases report

**CDIS-1 and CDIS-2** – Distributor’s monthly informational and sales report

**CR-1 or CNR-1** – Wholesaler’s monthly report of non-New Jersey stamped cigarettes sold or used

## August 16

### Corporation Business Tax

**CBT-100** – Annual return for accounting periods ending April 30

**CAR-100** – Annual report for accounting periods ending April 30

**CBT-150** – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year

**CBA-1** – Notice of Business Activities report by foreign corporations with periods ending April 30

### Gross Income Tax (Employer)

**NJ-500** – Employer’s monthly remittance

### Gross Income Tax (Individual)

**NJ-1040** or **NJ-1040EZ** – Resident return for filers who requested a 4-month extension

**NJ-1040NR** or **NJ-1080-C** – Nonresident return for filers who requested a 4-month extension

**NJ-630** – Request for additional 2-month extension of time to file resident or nonresident return

### NJ SAVER Rebate

**NJ SAVER** – Application for NJ SAVER rebate by eligible homeowners (filing deadline extended to October 1)

## August 20

### Cigarette Tax

**CR-1 or CNR-1** – Monthly report of cigarettes sold or used by distributors and/or manufacturers

**MSS-1** – Manufacturer’s monthly report of special shipments of taxable cigarettes into New Jersey

### Hotel/Motel Occupancy Fee

**HM-100** – State occupancy fee and municipal occupancy tax monthly return

### Motor Fuels Tax

**GA-1-D** – Distributor’s monthly report of gallons of fuel sold or used

**GA-1-J** – Jobber’s monthly report of gallons of fuel sold or used

**GA-1X** – Importer’s monthly report of gallons of fuel imported

**MFT-10** – Monthly report by seller-user of special fuels for sale and/or use

**MFT-14** – Monthly export report

**MFT-60** – Monthly storage facility operator report

### Sales and Use Tax

**ST-21** – New Jersey/New York combined monthly remittance

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**ST-250** – Combined Atlantic City luxury tax and State sales tax monthly return

**ST-350** – Cape May County tourism sales tax and tourism assessment monthly return

**ST-451** – Salem County sales and use tax monthly remittance

**UZ-50** – Combined State sales and use tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District sales tax monthly return

### Spill Compensation and Control Tax

**SCC-5** – Monthly return

**SCC-6** – Public storage terminal information return

### Tobacco Products Wholesale Sales and Use Tax

**TP-20** – Monthly return for tobacco products

## August 25

### Petroleum Products Gross Receipts Tax

**PPT-41** – Monthly remittance

## August 30

### Motor Fuels Tax

**GCC-1** – Fuel carrier’s monthly report

## September 8

### Property Tax Reimbursement

**PTR-1 or PTR-2** – Extended filing deadline for application for senior/disabled resident property tax “freeze”

## September 10

### Cigarette Tax

**CWIP-1 and CWIP-2** – Wholesale dealer’s monthly informational and purchases report

**CDIS-1 and CDIS-2** – Distributor’s monthly informational and sales report



**CR-1 or CNR-1** – Wholesaler’s monthly report of non-New Jersey stamped cigarettes sold or used

## September 15

### Corporation Business Tax

**CBT-100** – Annual return for accounting periods ending May 31

**CAR-100** – Annual report for accounting periods ending May 31

**CBT-150** – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year

**CBA-1** – Notice of Business Activities report by foreign corporations with periods ending May 31

### Gross Income Tax (Employer)

**NJ-500** – Employer’s monthly remittance

### Gross Income Tax (Individual)

**NJ-1040-ES** – Installment payment of estimated tax for third quarter of current tax year

## September 20

### Cigarette Tax

**CR-1 or CNR-1** – Monthly report of cigarettes sold or used by distributors and/or manufacturers

**MSS-1** – Manufacturer’s monthly report of special shipments of taxable cigarettes into New Jersey

### Hotel/Motel Occupancy Fee

**HM-100** – State occupancy fee and municipal occupancy tax monthly return

### Motor Fuels Tax

**GA-1-D** – Distributor’s monthly report of gallons of fuel sold or used

**GA-1-J** – Jobber’s monthly report of gallons of fuel sold or used

**GA-1X** – Importer’s monthly report of gallons of fuel imported

**MFT-10** – Monthly report by seller-user of special fuels for sale and/or use

**MFT-14** – Monthly export report

**MFT-60** – Monthly storage facility operator report

### Sales and Use Tax

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**ST-250** – Combined Atlantic City luxury tax and State sales tax monthly return

**ST-350** – Combined Cape May County tourism sales tax and tourism assessment monthly return

**ST-451** – Salem County sales and use tax monthly remittance

**UZ-50** – Combined State sales and use tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District sales tax monthly return

### Spill Compensation and Control Tax

**SCC-5** – Monthly return

**SCC-6** – Public storage terminal information return

### Tobacco Products Wholesale Sales and Use Tax

**TP-20** – Monthly return for tobacco products

## September 27

### Petroleum Products Gross Receipts Tax

**PPT-41** – Monthly remittance

## September 30

### Motor Fuels Tax

**GCC-1** – Fuel carrier’s monthly report

## October 1

### NJ SAVER Rebate

**NJ SAVER** – Extended filing deadline for application for NJ SAVER rebate by eligible homeowners

## October 12

### Cigarette Tax

**CWIP-1 and CWIP-2** – Wholesale dealer’s monthly informational and purchases report

**CDIS-1 and CDIS-2** – Distributor’s monthly informational and sales report

**CR-1 or CNR-1** – Wholesaler’s monthly report of non-New Jersey stamped cigarettes sold or used

## October 15

### Corporation Business Tax

**CBT-100** – Annual return for accounting periods ending June 30

**CBT-100 or CBT-100S** – Annual return for accounting periods ending December 31 for filers who requested a 6-month extension

**CAR-100** – Annual report for accounting periods ending June 30

**CBT-150** – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year

**CBA-1** – Notice of Business Activities report by foreign corporations with periods ending June 30

### **Gross Income Tax (Individual)**

**NJ-1040 or NJ-1040EZ** – Resident return for filers who requested an additional 2-month extension

**NJ-1040NR or NJ-1080-C** – Nonresident return for filers who requested an additional 2-month extension

**NJ-1041** – Fiduciary return for filers who requested an additional 3-month extension

### **Outdoor Advertising Fee**

**OA-100** – Quarterly return

### **Partnerships**

**NJ-1065** – Partnership return for calendar year filers who requested a 6-month extension

## **October 20**

### **9-1-1 System and Emergency Response Fee**

**ERF-100** – Quarterly return (filing deadline extended to November 1)

### **Casino Hotel Room Fee**

**CAS-RM-100** – Quarterly return

### **Cigarette Tax**

**CR-1 or CNR-1** – Monthly report of cigarettes sold or used by distributors and/or manufacturers

**MSS-1** – Manufacturer's monthly report of special shipments of taxable cigarettes into New Jersey

### **Cosmetic Medical Procedures Gross Receipts Tax**

**CMPT-100** – Quarterly return (filing deadline extended to November 1)

### **Hotel/Motel Occupancy Fee**

**HM-100** – State occupancy fee and municipal occupancy tax monthly return

### **Motor Fuels Tax**

**GA-1-D** – Distributor's monthly report of gallons of fuel sold or used

**GA-1-J** – Jobber's monthly report of gallons of fuel sold or used

**GA-1X** – Importer's monthly report of gallons of fuel imported

**MFT-10** – Monthly report by seller-user of special fuels for sale and/or use

**MFT-14** – Monthly export report

**MFT-60** – Monthly storage facility operator report

### **Motor Vehicle Tire Fee**

**TIR-100** – Quarterly return (filing deadline extended to November 1)

### **Sales and Use Tax**

**ST-20** – New Jersey/New York combined quarterly return

**ST-50** – Quarterly return

**ST-250** – Combined Atlantic City luxury tax and State sales tax monthly return

**ST-350** – Cape May County tourism sales tax and tourism assessment monthly return

**ST-450** – Salem County sales and use tax quarterly return

**UZ-50** – Combined State sales and use tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District sales tax monthly return

### **Spill Compensation and Control Tax**

**SCC-5** – Monthly return

**SCC-6** – Public storage terminal information return

### **Tobacco Products Wholesale Sales and Use Tax**

**TP-20** – Monthly return for tobacco products

## **October 25**

### **Petroleum Products Gross Receipts Tax**

**PPT-40** – Quarterly return

## **November 1**

### **9-1-1 System and Emergency Response Fee**

**ERF-100** – Extended filing deadline for quarterly return

**Cosmetic Medical Procedures Gross Receipts Tax**

[CMPT-100](#) – Extended filing deadline for quarterly return

**Domestic Security Fee**

[DSF-100](#) – Quarterly return

**Gross Income Tax (Employer)**

[NJ-927](#) or [NJ-927-W](#) – Employer’s quarterly report

**Motor Fuels Tax**

[GCC-1](#) – Fuel carrier’s monthly report

**Motor Vehicle Tire Fee**

[TIR-100](#) – Extended filing deadline for quarterly return

**November 10**

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**Cigarette Tax**

[CWIP-1](#) and [CWIP-2](#) – Wholesale dealer’s monthly informational and purchases report

[CDIS-1](#) and [CDIS-2](#) – Distributor’s monthly informational and sales report

[CR-1](#) or [CNR-1](#) – Wholesaler’s monthly report of non-New Jersey stamped cigarettes sold or used

**November 15**

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**Corporation Business Tax**

[CBT-100](#) – Annual return for accounting periods ending July 31

[CAR-100](#) – Annual report for accounting periods ending July 31

[CBT-150](#) – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year

[CBA-1](#) – Notice of Business Activities report by foreign corporations with periods ending July 31

**Gross Income Tax (Employer)**

[NJ-500](#) – Employer’s monthly remittance

**November 22**

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**Cigarette Tax**

[CR-1](#) or [CNR-1](#) – Monthly report of cigarettes sold or used by distributors and/or manufacturers

[MSS-1](#) – Manufacturer’s monthly report of special shipments of taxable cigarettes into New Jersey

**Hotel/Motel Occupancy Fee**

[HM-100](#) – State occupancy fee and municipal occupancy tax monthly return

**Motor Fuels Tax**

[GA-1-D](#) – Distributor’s monthly report of gallons of fuel sold or used

[GA-1-J](#) – Jobber’s monthly report of gallons of fuel sold or used

[GA-1X](#) – Importer’s monthly report of gallons of fuel imported

[MFT-10](#) – Monthly report by seller-user of special fuels for sale and/or use

[MFT-14](#) – Monthly export report

[MFT-60](#) – Monthly storage facility operator report

**Sales and Use Tax**

[ST-21](#) – New Jersey/New York combined monthly remittance

[ST-51](#) – Monthly remittance

[ST-250](#) – Combined Atlantic City luxury tax and State sales tax monthly return

[ST-350](#) – Cape May County tourism sales tax and tourism assessment monthly return

[ST-451](#) – Salem County sales and use tax monthly remittance

[UZ-50](#) – Combined State sales and use tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District sales tax monthly return

**Spill Compensation and Control Tax**

[SCC-5](#) – Monthly return

[SCC-6](#) – Public storage terminal information return

**Tobacco Products Wholesale Sales and Use Tax**

[TP-20](#) – Monthly return for tobacco products

**November 26**

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**Petroleum Products Gross Receipts Tax**

[PPT-41](#) – Monthly remittance

**November 30**

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**Motor Fuels Tax**

[GCC-1](#) – Fuel carrier’s monthly report

## December 10

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### Cigarette Tax

**CWIP-1 and CWIP-2** – Wholesale dealer's monthly informational and purchases report

**CDIS-1 and CDIS-2** – Distributor's monthly informational and sales report

**CR-1 or CNR-1** – Wholesaler's monthly report of non-New Jersey stamped cigarettes sold or used

## December 15

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### Corporation Business Tax

**CBT-100** – Annual return for accounting periods ending August 31

**CAR-100** – Annual report for accounting periods ending August 31

**CBT-150** – Installment payment of estimated tax for 4th, 6th, 9th, or 12th month of current tax year

**CBA-1** – Notice of Business Activities report by foreign corporations with periods ending August 31

### Gross Income Tax (Employer)

**NJ-500** – Employer's monthly remittance

## December 20

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### Cigarette Tax

**CR-1 or CNR-1** – Monthly report of cigarettes sold or used by distributors and/or manufacturers

**MSS-1** – Manufacturer's monthly report of special shipments of taxable cigarettes into New Jersey

### Hotel/Motel Occupancy Fee

**HM-100** – State occupancy fee and municipal occupancy tax monthly return

### Motor Fuels Tax

**GA-1-D** – Distributor's monthly report of gallons of fuel sold or used

**GA-1-J** – Jobber's monthly report of gallons of fuel sold or used

**GA-1X** – Importer's monthly report of gallons of fuel imported

**MFT-10** – Monthly report by seller-user of special fuels for sale and/or use

**MFT-14** – Monthly export report

**MFT-60** – Monthly storage facility operator report

### Sales and Use Tax

**ST-21** – New Jersey/New York combined monthly remittance

**ST-51** – Monthly remittance

**ST-250** – Combined Atlantic City luxury tax and State sales tax monthly return

**ST-350** – Cape May County tourism sales tax and tourism assessment monthly return

**ST-451** – Salem County sales and use tax monthly remittance

**UZ-50** – Combined State sales and use tax/Urban Enterprise Zone/Urban Enterprise Zone Impacted Business District sales tax monthly return

### Spill Compensation and Control Tax

**SCC-5** – Monthly return

**SCC-6** – Public storage terminal information return

### Tobacco Products Wholesale Sales and Use Tax

**TP-20** – Monthly return for tobacco products

## December 27

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### Petroleum Products Gross Receipts Tax

**PPT-41** – Monthly remittance

## December 30

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### Motor Fuels Tax

**GCC-1** – Fuel carrier's monthly report